

## TAXATION

The following tables give the rates of vehicle tax from 1 April 2015. Please refer to your Registration Certificate (V5C) or new keeper details section (V5C/2) for the technical details of your vehicle. From 1 November 2014 you can pay by Direct Debit for certain vehicles, either annually, six monthly or monthly. Where Direct Debit is available the rates are shown.

**Standard Rates** – The following table contains the rates of vehicle tax for already registered cars.

### Petrol car (TC48) and diesel car (TC49)

Band	CO2 emission figure (g/km)	Non Direct Debit		Direct Debit		
		12 months	6 months	Single 12 month payment	Total payable by 12 monthly instalments	Single six month payment
A	Up to 100	£0.00	-	-	-	-
B	101 to 110	£20.00	-	£20	£21	-
C	111 to 120	£30.00	-	£30	£31.50	-
D	121 to 130	£110.00	£60.50	£110	£115.50	£57.75
E	131 to 140	£130.00	£71.50	£130	£136.50	£68.25
F	141 to 150	£145.00	£79.75	£145	£152.25	£76.13
G	151 to 165	£180.00	£99.00	£180	£189	£94.50
H	166 to 175	£205.00	£112.75	£205	£215.25	£107.63
I	176 to 185	£225.00	£123.75	£225	£236.25	£118.13
J	186 to 200	£265.00	£145.75	£265	£278.25	£139.13
K*	201 to 225	£290.00	£159.50	£290	£304.50	£152.25
L	226 to 255	£490.00	£269.50	£490	£514.50	£257.25
M	Over 255	£505.00	£277.75	£505	£530.25	£265.13

\* Band K includes cars that have a CO2 emission figure over 225g/km but were registered before 23 March 2006.

### Petrol car (TC48) and diesel car (TC49)

Band	CO2 emission figure (g/km)	12 months	6 months	
A	Up to 100	£0.00	-	Please note that the rates in this table are only payable for a vehicle's first tax disc taken out at first registration. All other tax discs will be charged according to the standard rate tables shown above.
B	101 to 110	£0.00	-	
C	111 to 120	£0.00	-	
D	121 to 130	£0.00	-	
E	131 to 140	£130.00	£71.50	
F	141 to 150	£145.00	£79.75	
G	151 to 165	£180.00	£99.00	
H	166 to 175	£295.00	-	
I	176 to 185	£350.00	-	
J	186 to 200	£490.00	-	
K	201 to 225	£640.00	-	
L	226 to 255	£870.00	-	
M	Over 255	£1,100.00	-	

# INFORMATION

**Standard Rates** - The following table contains the rates of vehicle tax for already registered cars.

## Alternative fuel car (TC59)

Band	CO2 emission figure (g/km)	Non Direct Debit		Direct Debit		
		12 months	6 months	Single 12 month payment	Total payable by 12 monthly instalments	Single six month payment
A	Up to 100	£0.00	-	-	-	-
B	101-110	£10.00	-	£10	£10.50	-
C	111-120	£20.00	-	£20	£21	-
D	121-130	£100.00	£55	£100	£105	£52.50
E	131-140	£120.00	£66.00	£120	£126	£63
F	141-150	£135.00	£74.25	£135	£141.75	£70.88
G	151-165	£170.00	£93.50	£170	£178.50	£89.25
H	166-175	£195.00	£107.25	£195	£204.75	£102.38
I	176-185	£215.00	£118.25	£215	£225.75	£112.88
J	186-200	£255.00	£140.25	£255	£267.75	£133.88
K*	201-225	£280.00	£154	£280	£294	£147
L	226-255	£480.00	£264	£480	£504	£252
M	Over 255	£495.00	£272.25	£495	£519.75	£259.88

\* **Band K** includes cars that have a CO2 emission figure over 225g/km but were registered before 23 March 2006.

## Alternative fuel car (TC59) Alternative fuel car (TC59)

Band	CO2 emission figure (g/km)	12 months	6 months	
A	Up to 100	£0	-	Please note that the rates in this table are only payable for a vehicle's first tax disc taken out at first registration. All other tax discs will be charged according to the standard rate tables shown above.
B	101 to 110	£0	-	
C	111 to 120	£0	-	
D	121 to 130	£0	-	
E	131 to 140	£120	£66.00	
F	141 to 150	£135	£74.25	
G	151 to 165	£170	£93.50	
H	166 to 175	£285	-	
I	176 to 185	£340	-	
J	186 to 200	£480	-	
K	201 to 225	£630	-	
L	226 to 255	£860	-	
M	Over 255	£1,090	-	

### VAT

The Standard Rate of VAT is 20% VAT is payable out of the gross difference between trade buying and the retail selling price, this is the margin scheme (The VAT fraction calculation is 1/6th).

From 1st October 2014 the tax is no longer transferable so you must tax it before you use it.  
[www.gov.uk/dvla/nomoretaxdisc](http://www.gov.uk/dvla/nomoretaxdisc)